

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In Re: W.R. GRACE & CO., et al., Debtors.	§ § § § § §	Chapter 11 Jointly Administered Case No. 01-01139 (JKF)
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**FEE AUDITOR'S FINAL REPORT REGARDING
FEE APPLICATION OF WOODCOCK WASHBURN LLP
FOR THE NINTH INTERIM PERIOD**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the Ninth Interim Quarterly Fee Application of Woodcock Washburn LLP (the "Application").

BACKGROUND

1. Woodcock Washburn LLP ("Woodcock") was retained as special litigation counsel to the Debtor. In the Application, Woodcock seeks approval of fees totaling \$58,649.00 and costs totaling \$3,769.83 for its services from April 1, 2003, through June 30, 2003.

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2001, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330, Issued January 30, 1996, (the "Guidelines"), as well as for consistency with precedent established in the United States

Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We served on Woodcock an initial report based on our review, and received a response from Woodcock.

DISCUSSION

General Issues

3. In our initial report, we noted that the time entries were generally devoid of lumping and contained adequate detail.

4. We further noted that timekeeper GHF repeatedly billed in increments other than tenths of an hour in the April, 2003, monthly invoice. This practice seems to have been corrected in the fee details for May and June, 2003. Paragraph II.D.5. of the Guidelines requires that, "Time entries should be kept contemporaneously with the services rendered in time periods of tenths of an hour." We asked Woodcock to advise this timekeeper to comply with this guideline in future applications.


5. We have no objection to the fees or expenses sought in the application.

CONCLUSION

6. Thus we recommend approval of fees totaling \$58,649.00 and costs totaling \$3,769.83 for Woodcock's services from April 1, 2003, through June 30, 2003.

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.


By: 
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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served First Class United States mail to the attached service list on this 4th day of September, 2003.


Warren H. Smith

SERVICE LIST

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